

**701—16.2(422) Used or secondhand tangible personal property.** The sale of used or secondhand tangible personal property in the form of goods, wares, or merchandise shall be taxable in the same manner as new property. This condition eliminates any consideration for secondhand merchandise to be treated differently than new merchandise when sold at retail for sales tax purposes.

This rule is intended to implement Iowa Code sections 422.42 and 422.43.